

# Sample coding for Operations and Maintenance Account:

EFM 45 report: page 8E, columns 3 and/or 4

## Definition:

**Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.**

	Fund	Program	Function	Object	Cost Center	Description
<b>Maintenance</b>	100	0000	2620	1180	90	Regular salaries (include Director, maintenance staff and clerical)
<i>include groundskeeping, snowplowing here</i>	100	0000	2620	2080	90	Regular benefits, excluding retirement/tuition
	100	0000	2620	2380	90	Regular retirement
	100	0000	2620	2580	90	Regular tuition reimbursement
	100	0000	2620	1200	90	Temporary Maintenance Staff salary
	100	0000	2620	2090	90	Temporary Maintenance Staff benefits
	100	0000	2620	1510	90	Department Head Stipend
	100	0000	2620	3000	90	Purchased Professional/Technical Services
	100	0000	2620	3300	90	Employee training and development
	100	0000	2620	3400	90	Contracted services
	100	0000	2620	4000	90	Purchased Property Services
	100	0000	2620	4300	90	Purchased Repair/Maintenance Services ( do not include technology items)
	100	0000	2620	5000	90	Other Purchased Services
	100	0000	2620	5800	90	Employee travel, excluding Professional Development
	100	0000	2620	5810	90	Employee travel for Professional Development
	100	0000	2620	6000	90	Other Supplies (not delineated in 6000 range below)
	100	0000	2620	6260	90	Maintenance Vehicle Fuel
	100	0000	2620	6400	90	Manuals
	100	0000	2620	7000	90	Property (fixed asset)
	100	0000	2620	7001	90	Property (supply asset)
	100	0000	2620	7300	90	Equipment (fixed asset)
	100	0000	2620	7301	90	Equipment (supply asset)
	100	0000	2620	8000	90	Miscellaneous
	100	0000	2620	9000	90	Other items

## Elementary (K - 8) Custodial

	Fund	Program	Function	Object	Cost Center	Description
	100	0000	2610	1180	01-19	Regular salaries (include custodians and groundskeepers)
	100	0000	2610	2080	01-19	Regular benefits, excluding retirement/tuition
	100	0000	2610	2380	01-19	Regular retirement
	100	0000	2610	2580	01-19	Regular tuition reimbursement
	100	0000	2610	1230	01-19	Substitutes
	100	0000	2610	2030	01-19	Substitutes benefits, excluding retirement/tuition
	100	0000	2610	2330	01-19	Substitute retirement
	100	0000	2610	2530	01-19	Substitute tuition
	100	0000	2610	1500	01-19	Stipends (i.e. Pesticide Manager, Chemical Officer)
	100	0000	2610	1510	01-19	Department Head Stipend
	100	0000	2610	3000	01-19	Purchased Professional/Technical Services
	100	0000	2610	3300	01-19	Employee training and development
	100	0000	2610	3400	01-19	Contracted services
	100	0000	2610	4000	01-19	Purchased Property Services
	100	0000	2610	4300	01-19	Purchased Repair/Maintenance Services
	100	0000	2610	5000	01-19	Other Purchased Services
	100	0000	2610	5800	01-19	Employee travel, excluding Professional Development
	100	0000	2610	5810	01-19	Employee travel for Professional Development
	100	0000	2610	6000	01-19	Other Supplies (not delineated in 6000 range below)
	100	0000	2610	6400	01-19	Manuals
	100	0000	2610	8000	01-19	Miscellaneous
	100	0000	2610	9000	01-19	Other items

## Secondary (9-12) Custodial

Same coding string as above EXCEPT utilizing cost centers 30-38

	Fund	Program	Function	Object	Cost Center	Description
<b>Other Elementary Operations/Maintenance Costs (K-8)</b>	100	0000	2600	3000	01-19	Purchased Professional/Technical Services
<i>include furniture/fixture purchases here</i>	100	0000	2600	3400	01-19	Contracted Services (i.e. safety and security)
<i>include safety/security expenditures here</i>	100	0000	2600	4000	01-19	Purchased Property Services (inlcude utilities)
	100	0000	2600	4320	01-19	Technology Related Repairs/Maintenance
	100	0000	2600	4330	01-19	Software Related Repairs/Maintenance
	100	0000	2600	4410	01-19	DOE approved classroom lease
	100	0000	2600	4411	01-19	DOE approved classroom lease purchase
	100	0000	2600	4450	01-19	Classroom lease - <i>unapproved</i>
	100	0000	2600	4451	01-19	Classroom lease purchase - <i>unapproved</i>
	100	0000	2600	5000	01-19	Other Purchased Services (i.e. building insurance, phone)
	100	0000	2600	6000	01-19	Other Supplies (not delineated in 6000 range below)
	100	0000	2600	6200	01-19	Energy
	100	0000	2600	6240	01-19	Heating Fuel
	100	0000	2600	6400	01-19	Manuals
	100	0000	2600	6500	01-19	Technology supplies, ie software
	100	0000	2600	7000	01-19	Property (fixed asset)
	100	0000	2600	7001	01-19	Property (supply asset)
	100	0000	2600	7100	01-19	Land
	100	0000	2600	7200	01-19	Buildings
	100	0000	2600	7300	01-19	Equipment (fixed asset)
	100	0000	2600	7301	01-19	Equipment (supply asset)
	100	0000	2600	7340	01-19	Technology Related Hardware (fixed asset)
	100	0000	2600	7341	01-19	Technology Related Hardware (supply asset)
	100	0000	2600	7350	01-19	Technology Related Software (fixed asset)
	100	0000	2600	7351	01-19	Technology Related Software (supply asset)
	100	0000	2600	8000	01-19	Miscellaneous
	100	0000	2600	8310	01-19	Principal
	100	0000	2600	8320	01-19	Interest
	100	0000	2600	9000	01-19	Other items

## Other Secondary Operations/Maintenance Costs (9-12)

Same coding string as above EXCEPT utilizing cost centers 30-38

**NOTE:** it is necessary to segregate certain costs into the following two function codes so that data may be available to ensure that the school administrative unit is fulfilling the state policy expectation of annual reinvestment into its facilities.

#### Sample coding for Capital Enhancement and Improvement

##### Definition:

*Those activities having to do with additions or alterations to existing plant assets that add to, as opposed to restore, the value of the base asset or create a new asset. Many of these projects and expenses are made to enhance educational programs. For example, the installation of a ventilation system where one did not exist.*

	Fund	Program	Function	Object	Cost Center	Description
Elementary (K-8) projects	100	0000	2680	1180	01-19	Regular salaries (for work done by current employees)
	100	0000	2680	2080	01-19	Regular benefits, excluding retirement
	100	0000	2680	2380	01-19	Regular retirement
	100	0000	2680	3000	01-19	Purchased Professional/Technical Services
	100	0000	2680	3400	01-19	Contracted services
	100	0000	2680	4000	01-19	Purchased Property Services
	100	0000	2680	4300	01-19	Purchased Repair/Maintenance Services
	100	0000	2680	4320	01-19	Technology Related Repairs/Maintenance
	100	0000	2680	5000	01-19	Other Purchased Services
	100	0000	2680	6000	01-19	Other Supplies (not delineated in 6000 range below)
	100	0000	2680	6100	01-19	Project supplies
	100	0000	2680	7000	01-19	Property (fixed asset)
	100	0000	2680	7001	01-19	Property (supply asset)
	100	0000	2680	7100	01-19	Land
	100	0000	2680	7200	01-19	Buildings
	100	0000	2680	7300	01-19	Equipment (fixed asset)
	100	0000	2680	7301	01-19	Equipment (supply asset)
	100	0000	2680	7340	01-19	Technology Related Hardware (fixed asset)
	100	0000	2680	7341	01-19	Technology Related Hardware (supply asset)
	100	0000	2680	7350	01-19	Technology Related Software (fixed asset)
	100	0000	2680	7351	01-19	Technology Related Software (supply asset)
	100	0000	2680	8000	01-19	Miscellaneous
	100	0000	2680	8310	01-19	Principal
	100	0000	2680	8320	01-19	Interest
	100	0000	2680	9000	01-19	Other items

##### Secondary (9-12) projects

Same coding string as above EXCEPT utilizing cost centers 30-38

#### Sample coding for Capital Renewal and Renovation

##### Definition:

*Those activities having to do with the replacement, in whole or substantial part, of a building component which renews its life expectancy. Activities which bring facilities up to current codes and standards would be categorized as capital renewal. In most cases, capital renewal activities involve the substantial renewal or replacement of fixed assets. Examples include: replacing a roof covering, replacing a boiler, installing new windows.*

	Fund	Program	Function	Object	Cost Center	Description
Elementary (K-8) projects	100	0000	2690	1180	01-19	Regular salaries (for work done by current employees)
	100	0000	2690	2080	01-19	Regular benefits, excluding retirement
	100	0000	2690	2380	01-19	Regular retirement
	100	0000	2690	3000	01-19	Purchased Professional/Technical Services
	100	0000	2690	3400	01-19	Contracted services
	100	0000	2690	4000	01-19	Purchased Property Services
	100	0000	2690	4300	01-19	Purchased Repair/Maintenance Services
	100	0000	2690	4320	01-19	Technology Related Repairs/Maintenance
	100	0000	2690	4500	01-19	Construction Services
	100	0000	2690	5000	01-19	Other Purchased Services
	100	0000	2690	6000	01-19	Supplies
	100	0000	2690	7000	01-19	Property (fixed asset)
	100	0000	2690	7001	01-19	Property (supply asset)
	100	0000	2690	7100	01-19	Land
	100	0000	2690	7200	01-19	Buildings
	100	0000	2690	7300	01-19	Equipment (fixed asset)
	100	0000	2690	7301	01-19	Equipment (supply asset)
	100	0000	2690	7340	01-19	Technology Related Hardware (fixed asset)
	100	0000	2690	7341	01-19	Technology Related Hardware (supply asset)
	100	0000	2690	7350	01-19	Technology Related Software (fixed asset)
	100	0000	2690	7351	01-19	Technology Related Software (supply asset)
	100	0000	2690	8000	01-19	Miscellaneous
	100	0000	2690	8310	01-19	Principal
	100	0000	2690	8320	01-19	Interest
	100	0000	2690	9000	01-19	Other items

##### Secondary (9-12) projects

Same coding string as above EXCEPT utilizing cost centers 30-38